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FINANCING OF THE UNITED NATIONS OPERATION IN MOZAMBIQUE

Report of the Fifth Committee

Rapporteur: Mr. Djamel MOKTEFI (Algeria)

I. INTRODUCTION

1. At its 4th plenary meeting, on 19 September 1997, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its fifty-second session the item entitled "Financing of the United Nations Operation in Mozambique" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 62nd, 63rd and 68th meetings, on 18 and 29 May 1998. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/52/SR.62, 63 and 68).

3. For its consideration of the item, the Committee had before it the reports of the Secretary-General (A/49/649/Add.3, A/51/807 and A/52/680 and Add.1) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/52/853).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/52/L.42

4. At the 68th meeting, on 29 May, the representative of Ukraine and coordinator of the informal consultations on item 129, on behalf of the Chairman, introduced a draft resolution entitled "Financing of the United Nations Operation in Mozambique" (A/C.5/52/L.42) and orally revised it as follows:

(a) The square brackets around operative paragraph 9 were deleted and the words "and interest income of 4,971,000 dollars" were inserted at the end of the paragraph;

(b) The square brackets around operative paragraph 10 were deleted and the words "and interest income of 4,971,000 dollars" were inserted after the words "miscellaneous income of 10,328,200 dollars";

(c) Operative paragraph 11, which had read:

"[11. Decides further that the full amount of the accumulated interest income of 4,971,000 dollars shall be credited only to Member States that have fulfilled their financial obligations to the Operation in full as at 15 May 1998 in proportion to their effective rates of assessment for the financing of peacekeeping operations],"

was replaced by the following text:

"11. Takes note of the views expressed by Member States on the treatment of accumulated interest income in the Special Account for the Operation".

5. Statements were made by the representatives of Canada, Italy and Uganda (see A/C.5/52/SR.68). The representative of the United Nations Secretariat responded to questions.

6. At the same meeting, the Committee adopted draft resolution A/C.5/52/L.42, as orally revised, without a vote (see para. 7).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

7. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing of the United Nations Operation in Mozambique

The General Assembly,

Having considered the reports of the Secretary-General on the financing of the United Nations Operation in Mozambique[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

Recalling Security Council resolution 797 (1992) of 16 December 1992, by which the Council established the United Nations Operation in Mozambique, and the subsequent resolutions by which the Council extended the mandate of the Operation, the latest of which was resolution 957 (1994) of 15 November 1994, by which the Council decided to extend the mandate of the Operation until the new Government of Mozambique took office but not later than 15 December 1994, and

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[1] A/49/649/Add.3, A/51/807 and A/52/680 and Add.1.

[2] A/52/853.

authorized the Operation to complete its residual operations prior to its withdrawal on or before 31 January 1995,

Recalling also its resolutions 47/224 A and B of 16 March 1993 on the financing of the Operation and its subsequent resolutions and decisions thereon, the latest of which was resolution 49/235 of 10 March 1995,

Reaffirming that the costs of the Operation are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Operation, a different procedure is required from that applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Mindful of the fact that it is essential to provide the Mission with the necessary financial resources to enable it to meet its outstanding liabilities,

1. Takes note of the status of contributions to the United Nations Operation in Mozambique as at 15 May 1998, including the contributions outstanding in the amount of 38.6 million United States dollars, representing 7.3 per cent of the total assessed contributions from the inception of the Mission to the period ending 31 March 1995, notes that some 54 per cent of the Member States have paid their assessed contributions in full, and urges all other Member States concerned, in particular those in arrears, to ensure the payment of their outstanding assessed contributions;

2. Expresses concern about the financial situation with regard to peacekeeping activities, in particular as regards the reimbursement of troop contributors, which bear additional burdens owing to overdue payments by Member States of their assessments;

3. Expresses its appreciation to those Member States which have paid their assessed contributions in full;

4. Urges all other Member States to make every possible effort to ensure payment of their assessed contributions to the Mission in full to facilitate the closing of the Special Account for the Operation;

5. Takes note of the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[2]

6. Approves, on an exceptional basis, the special arrangements for the Operation with regard to the application of article IV of the Financial Regulations of the United Nations, whereby appropriations required in respect of obligations owed to Governments which provided contingents and/or logistic support for the Operation shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4, as set out in the annex to the present resolution;

7. Reiterates its resolutions 50/222 of 11 April 1996 and 51/218 E of 17 June 1997;

8. Emphasizes that, in implementing paragraph 3 of its resolution 50/222, double payment and/or overpayment or underpayment should be avoided so as to ensure that reimbursement is in accordance with the decision of the General Assembly;

9. Decides that, for Member States that have fulfilled their financial obligations to the Operation, there shall be credited their respective share of the unencumbered balance of 36,956,800 dollars gross (35,705,000 dollars net) in respect of the period ending 31 March 1995 and their respective share of the miscellaneous income of 10,328,200 dollars and interest income of 4,971,000 dollars;

10. Decides also that, for Member States that have not fulfilled their financial obligations to the Operation, their share of the unencumbered balance of 36,956,800 dollars gross (35,705,000 dollars net) in respect of the period ending 31 March 1995 and their respective share of the miscellaneous income of 10,328,200 dollars and interest income of 4,971,000 dollars shall be set off against their outstanding obligations;

11. Takes note of the views expressed by Member States on the treatment of accumulated interest income in the Special Account for the Operation;

12. Takes note of the report of the Secretary-General on the disposition of the assets of the Operation;[1]

13. Decides to include in the provisional agenda of its fifty-third session the item entitled "Financing of the United Nations Operation in Mozambique".

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[1] A/52/680.

ANNEX

Special arrangements with regard to the application of article IV of the Financial Regulations of the United Nations

1. At the end of the twelve-month period provided for in financial regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received or which are covered by established reimbursement rates shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account for the United Nations Operation in Mozambique until payment is effected;

2. (a) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received shall remain valid for an additional period of four years following the end of the twelve-month period provided for in financial regulation 4.3;

(b) Claims received during this four-year period shall be treated as provided for under paragraph 1 of the present annex, if appropriate;

(c) At the end of the additional four-year period, any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor shall be surrendered.